

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 For the Year Ended December 31, 2005

	Business-type Activities-				Governmental
	Enterprise Funds				Activities-
	Water/ Wastewater	UPD Water/ Wastewater	Stormwater Management	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 20,842,374	\$ 3,865,532	\$ 7,219,067	\$ 31,926,973	\$ 9,673,528
Cash received for replacement	-	-	-	-	1,631,286
Cash payments to suppliers	(4,501,773)	(1,404,708)	(713,633)	(6,620,114)	(7,698,833)
Cash payments to employees	(2,598,208)	(300,958)	(1,890,067)	(4,789,233)	(2,508,616)
Cash payments to other governments	(8,300,406)	(658,774)	(105,855)	(9,065,035)	-
Internal activity - payments to other funds	(2,062,737)	(241,573)	(1,760,306)	(4,064,616)	(502,894)
Other operating receipts and payments	(208,450)	(190,128)	(39,853)	(438,431)	439,401
Net cash provided by operating activities	3,170,800	1,069,391	2,709,353	6,949,544	1,033,872
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out	(28,494)	-	-	(28,494)	(98,252)
Net cash used by noncapital financing activities	(28,494)	-	-	(28,494)	(98,252)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(7,072,262)	(71,867)	(5,963,321)	(13,107,450)	(323,312)
Proceeds from sale of capital assets	-	-	-	-	25,133
Proceeds from sale of other assets	56,241	4,630	2,497	63,368	-
Capital contributions	2,791,084	158,500	470,949	3,420,533	-
Loan/grant proceeds	-	-	82,500	82,500	-
Principal paid on other debt	(141,224)	-	-	(141,224)	-
Interest paid on other debt	(14,736)	-	-	(14,736)	-
Net cash provided (used) for capital and related financing activities	(4,380,897)	91,263	(5,407,375)	(9,697,009)	(298,179)
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment purchases	-	(1,157,956)	-	(1,157,956)	(682,386)
Investment sales/maturities	735,264	-	2,284,036	3,019,300	-
Interest on investments	415,266	105,629	232,080	752,975	185,528
Net cash provided (used) in investing activities	1,150,530	(1,052,327)	2,516,116	2,614,319	(496,858)
Net increase (decrease) in cash and cash equivalents	(88,061)	108,327	(181,906)	(161,640)	140,583
Cash and cash equivalents-beginning of year	1,321,247	313,944	732,355	2,367,546	920,277
Cash and cash equivalents-end of year	\$ 1,233,186	\$ 422,271	\$ 550,449	\$ 2,205,906	\$ 1,060,860

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	Business-type Activities- Enterprise Funds				Governmental Activities- Internal Service Funds
	Water/ Wastewater	UPD Water/ Wastewater	Stormwater Management	Totals	
Cash at the end of the year consists of:					
Operating fund cash	1,233,186	422,271	550,449	2,205,906	1,059,089
Customer deposits	-	-	-	-	1,771
Total cash at end of year	<u>\$ 1,233,186</u>	<u>\$ 422,271</u>	<u>\$ 550,449</u>	<u>\$ 2,205,906</u>	<u>\$ 1,060,860</u>

Reconciliation of operating income to net cash provided by operating activities:

Operating income (loss)	\$ 93,112	\$ (199,209)	\$ 1,832,030	\$ 1,725,933	\$ (657,334)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	2,389,421	868,816	690,258	3,948,495	940,213
Decrease in accounts receivable	184,269	61,664	54,670	300,603	-
Decrease (increase) in inventory	(40,101)	-	-	(40,101)	3,948
Increase in prepaid expenses	-	-	-	-	(124,387)
Increase in due from other governments	(11,996)	-	-	(11,996)	-
Increase in accounts payable	711,447	526,857	142,711	1,381,015	262,141
Increase (decrease) in employee wages payable	19,440	(295)	17,467	36,612	28,650
Increase in employee vacations payable	21,662	1,686	12,070	35,418	15,527
Reclassify other income	-	-	-	-	563,788
Increase (decrease) in customer deposits payable	(196,454)	(52,538)	(39,853)	(288,845)	1,326
Decrease in unearned revenues	-	(137,590)	-	(137,590)	-
Net cash provided by operating activities	<u>\$ 3,170,800</u>	<u>\$ 1,069,391</u>	<u>\$ 2,709,353</u>	<u>\$ 6,949,544</u>	<u>\$ 1,033,872</u>

Noncash investing, capital and financing activities:

Developers contributed infrastructure valued at	\$ 2,679,845	\$ 1,625,627	\$ 330,688	\$ 4,636,160	\$ -
Other funds of the city transferred vehicles valued at	-	-	-	-	28,494
Fair value of investments decreased by	(8,928)	(2,948)	(3,853)	(15,729)	(4,287)

See accompanying notes to the financial statements.